

## FILING INSTRUCTIONS FOR PROPERTY APPEAL

Please follow the instructions for filing a small claims property appeal. For any questions that are not answered in these instructions please see the Tribunal's website at [www.michigan.gov/taxtribunal](http://www.michigan.gov/taxtribunal) or contact our office at 517-373-3003.

**Line 1.** The "petitioner" is the party or parties filing the appeal. If there is more than one petitioner, you **must** use an additional sheet of paper to provide the name, address and daytime phone number for each petitioner.

**Line 2.** The petitioner does not have to be represented by an attorney or agent to file an appeal with the Tribunal. If the petitioner is using an attorney or agent, you **must** provide that attorney or agent's name, address and daytime phone number. If the petitioner elects to have an attorney or agent, **only** the attorney or agent will receive notices and orders from the Tribunal. The attorney or agent will also be the person required to appear at the hearing.

**Line 3.** Provide the classification of property.

**Line 4.** Provide the name of the county the property is located. Provide the name of the city or township the property is located. Please circle either city **or** township to designate the type of the local unit of government. Provide the **name** of the local school district where the property is located.

**Line 5.** You **must** indicate whether you protested the assessment to the Board of Review. If you did not protest to the Board of Review, you **must** provide the reason(s) for not doing so.

**Line 6.** Indicate if Petitioner's request at the Board of Review was for **Poverty Exemption**.

**Line 7.** Please check any and all basis for your appeal. **True cash value** is the property's "usual selling price". **Taxable Value** is a figure determined mathematically using your property's taxable value from the preceding tax year, which is capped by the rate of inflation unless there are additions to the property.

**Line 8.** You must list each adjoining parcel ID number, the tax year at issue for each parcel, the State Equalized Value amount and Taxable Value amounts from the assessment roll. If you are appealing a parcel(s) for multiple years, you must provide all the information FOR EACH YEAR, FOR EACH PARCEL. Please use a separate sheet if necessary.

**Line 9.** You must list each adjoining parcel ID number, the tax year at issue for each parcel and YOUR belief of what the True Cash Value (fair market value) and Taxable Value for each parcel should be. If you are appealing a parcel(s) for multiple years, you must provide all the information FOR EACH YEAR, FOR EACH PARCEL. Please use a separate sheet if necessary.

**Line 10.** You must provide the reason(s) in support of your contention(s) of true cash and taxable values for each parcel.

**Line 11.** If the property at issue has a principal residence exemption of at least 50% or more for the tax year at issue, no fee is required. Otherwise you will determine your filing fee by dividing your true cash value by 2 and subtract that figure from the current State Equalized Value (from your assessment notice). This is your "SEV in contention". Refer to the fee schedule on the cover letter of this petition (or our online fee calculator on our website) to determine the fee due. If there is more than one adjoining parcel under appeal, you must determine which parcel has the most "SEV in contention" for the base fee and add \$5 for each additional parcel. Make check payable to the State of Michigan.

**Line 12.** Petitioner must sign this form, unless represented by an attorney or agent. If using an attorney or agent, **only** the attorney or agent must sign.

**REMEMBER:** You must provide to the Tribunal: the original and a copy of the completed petition, both with attachments. The Tribunal will then forward an answer form and a copy of your petition with attachments to the appropriate unit of government (respondent). The respondent will have an allotted period of time to respond. Once this time has passed the case will be ready for the scheduling of a hearing. The Tribunal will send a notice of hearing to parties prior to the scheduled hearing date.

To check the status of your appeal, check our website at [www.michigan.gov/taxtribunal](http://www.michigan.gov/taxtribunal).